

SENATE SUMMARY OF HOUSE AMENDMENTS

**SB 194 By Senator Broome**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/TAXATION. Provides for a tax credit against the corporate income tax and the corporation franchise tax for employers who allow parental involvement in schools during working hours. (gov sig)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Changes the definition of "child" from school aged to kindergarten through 3<sup>rd</sup> grade.
2. Reduces the number of hours per month which the employee may take from seven to four.
3. Specifies that the activities eligible for parental involvement shall be parent-teacher conferences, special presentations, and school-related committees, all during regular school hours.
4. Changes the duration of the notice which the employee must give the employer before taking leave from "reasonable" to 48 hours.
5. Changes the amount of the credit available per hour of leave taken from two and one-half times the employee's hourly wage to the lesser of \$45 per hour or two and one-half times the employee's hourly wage.
6. Limits the duration of the tax credit program to taxable periods beginning on and after Jan. 1, 2010 through Dec. 31, 2011.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

Proposed law authorizes a credit against the corporate income tax and the corporation franchise tax for employers who allow parents to take paid leave for a period not more than four hours per month during the school year for the purpose of participating in activities directly related to the employee's child at the school or child day care center attended by the employee's child, which is limited to parent-teacher conferences, special presentations, and school-related committees, all during regular school hours.

Proposed law provides that the credit shall be an amount per hour of leave granted which is equal to the lesser of \$45 per hour or two and one-half times the employee's hourly wages.

Proposed law provides that any such credit shall be taken as a credit against the corporate income or corporate franchise tax for the taxable year in which the participation is made by the employee. The total of all such credits taken in a taxable year shall not exceed the total tax liability for that taxable year.

Proposed law defines "child," "child day care center," "employee," "employer," and "school" for purposes of proposed law.

Proposed law authorizes the secretary of the Dept. of Revenue to promulgate rules as may be deemed necessary to carry out the purposes of this Section.

Proposed law is applicable to taxable periods beginning on and after Jan. 1, 2010 through Dec. 31, 2011.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:6035)

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